

IN THE SUBSTITUTE SPECIFICATION:

Please rewrite the paragraph at page 16, lines 4-8 as follows:

The skin material 10 includes ~~is covered~~ a surface material 11 and embossing is optionally applied to the outside of the skin material 10 to so as to provide leather-like feeling. Embossing can be by using a known pressing machine or embossing machine such as a gravure pressing machine or roll embossing machine, and a concave/convex shape of an embossing plate is imparted to the seat by heat and pressure.

Please rewrite the paragraph at page 21, lines 1-5 as follows:

In this embodiment, a motorcycle seat S is used as an example, so that the cushioning material 20 is placed on a support such as the bottom plate 30, and the periphery of the skin material is secured to the bottom plate 30. However, in other seats, for example, a seat for use on construction machines, the cushioning material is placed on a support such as a frame, and the periphery of the skin material 10 is secured to the frame.